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Affidavit and Revenue Certification

Louisiana Sheriffs' Association ENTITY NAME

East Baton Rouge Parish

Baton Rouge, LA (City), State

**ANNUAL SWORN FINANCIAL STATEMENTS AND
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(l)(1)(c)(i).

Personally came and appeared before the undersigned authority, Harold A. Turner (officer name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of Louisiana Sheriffs' Association (entity name) as of August 31, 2008, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, _____, (officer name), who, duly sworn, deposes and says that _____ (entity name) received \$50,000 or less in revenues and other sources for the year ended August 31, 2008, and accordingly, is not required to have an audit for the previously mentioned year.

Harold A. Turner
Signature

Sworn to and subscribed before me this 29th day of April, 2010

Stephanie M. Bienvenu
STEPHANIE M. BIENVENU
NOTARY PUBLIC
ID # 87393

Officer's Name Harold A. Turner
Officer's Title Executive Director
Address 1175 Nicholson Drive
Baton Rouge, LA 70802
Ph/Fax/E-mail 225/343-8402, 225/336-0343, Darlene@lsa.org

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 5/5/10

Louisiana Sheriffs' Association (Entity Name)
Baton Rouge, East Baton Rouge City, Parish

TRANSMITTAL LETTER

ANNUAL FINANCIAL STATEMENTS

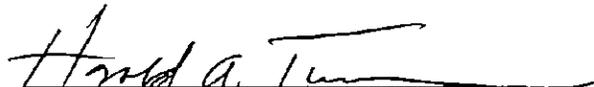
(Date) April 29, 2010

Ms. Suzanne Elliott
Engagement Manager
Office of Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Ms. Elliott:

In accordance with Louisiana Revised Statute 24:513, enclosed are the Affidavit and Revenue Certification Form and the annual financial statements for my office, as of and for the year ended August 31, 2008. The statements include all funds under the control of this entity. The accompanying financial statements have been prepared on the cash basis of accounting.

Sincerely,


Officer's Signature

Harold A. Turner
Officer's Name

Enclosures

Louisiana Sheriffs' Association
Balance Sheet
August 31, 2008

ASSETS

Current Assets		
Cash on Hand	\$	400.00
BankOne		89,689.40
Petty Cash Checking		850.43
A/R Homeland Security		<u>11,666.66</u>
 Total Current Assets		 102,606.49
Property and Equipment		
Furniture & Fixtures		301,007.93
LSA Automobiles		121,057.00
Buildings		565,200.35
Building Renovations & Improve		451,261.31
Accumulated Depreciations		(1,172,499.00)
Land		<u>128,050.00</u>
 Total Property and Equipment		 394,077.59
Other Assets		
Investments		<u>1,776,591.00</u>
 Total Other Assets		 <u>1,776,591.00</u>
 Total Assets		 <u><u>\$ 2,273,275.08</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accounts Payable - Vendors	\$	<u>626.00</u>
 Total Current Liabilities		 626.00
Long-Term Liabilities		
Annual Leave Accrual		<u>40,722.00</u>
 Total Long-Term Liabilities		 <u>40,722.00</u>
 Total Liabilities		 41,348.00
Capital		
Beginning Balance Equity		(0.01)
Fund Balance		2,409,961.50
Net Income		<u>(178,034.41)</u>
 Total Capital		 <u>2,231,927.08</u>
 Total Liabilities & Capital		 \$ 2,273,275.08

Louisiana Sheriffs' Association
Income Statement
For the Twelve Months Ending August 31, 2008

	Year to Date
Revenues	
Membership Dues	\$ 534,702.58
Investment Income	\$ 85,319.00
Federal Grant (Homeland Security)	104,244.66
State Grant (Equipment)	10,000.00
State Grant (Sheriff's School)	20,000.00
State Grant (Training)	10,000.00
Private Grant (Pennington)	70,000.00
Federal Grant (Hurricane)	86,537.58
Federal Grant (Human Trafficking)	37,022.66
Federal Grant (Victim Services)	25,000.00
Unemployment Mgmt Fees	30,000.00
Risk Mgmt Fees	122,236.61
Risk Benefit Reimbursement	4,039.70
HMP Salaries & Benefits	129,401.59
HMP Fees	20,000.00
UCR	377,292.57
PAC Fees	15,000.00
LSA Group Benefits Fees	100,000.08
Miscellaneous	26,840.00
	<u>1,807,637.03</u>
Total Revenues	
Cost of Sales	
Total Cost of Sales	<u>0.00</u>
Gross Profit	<u>1,807,637.03</u>
Expenses	
LSA	390,580.41
HMP	71,400.00
UCR	124,438.32
Homeland Security	55,743.32
LSA & HS (Pension Salary)	43,263.81
HMP (Pension Salary)	7,140.00
UCR (Pension Salary)	12,443.84
Deferred Match Salary	5,588.84
Retiree Expense	(49.68)
Employee Insurance	135,442.18
Employer Deferred Comp	58,095.97
Employer Pension & Relief	88,185.14
Employer Payroll Taxes	9,573.27
Employer Unemployment Ins.	2,313.21
Copier Supplies	375.91
Copier Rental/Lease	7,433.39
Meeting & Convention Exp.	72,380.44

Louisiana Sheriffs' Association
Income Statement
For the Twelve Months Ending August 31, 2008

	Year to Date
Telephone Expense	20,236.29
Postage and Delivery	15,432.22
LSA Buildings	11,081.00
Workman's Compensation	3,046.32
LSA Automobiles	7,000.74
Liability	7,992.00
Directors & Officers	15,750.00
Office Expenses	2,936.88
Office Supplies	5,467.94
Small Office Equipment	166.28
Printing	713.07
Office: Miscellaneous	2,076.92
Legislative Expense	8,375.10
Utilities Expense	34,788.79
Auto & Travel Expenses	63,992.67
State Grant (Equipment)	10,135.92
State Grant (Training)	0.00
State Grant (Sheriffs' School)	24,425.79
Federal Grant (UCR)	241,472.91
Private Grant (Pennington)	58,333.30
Federal Grant (Hurricane)	93,982.25
Federal Grant (Human Trafficking)	40,615.18
Federal Grant (Victim Services)	24,397.69
Contract Services	6,864.82
Pest Control	1,697.00
Trash Removal (Allied)	2,543.66
Soft Drinks	2,628.72
Coffee Service	1,826.27
Grass Cutting	6,000.00
Water Bottle Service	489.30
Air Conditioner Mechanical	6,655.67
Security System	7,862.16
Audit	47,875.85
Cox Cable	4,845.20
Repairs & Maintenance	14,400.00
LSA Buildings	2,839.34
Supplies	2,730.85
Legal	29,659.66
Dues & Subscriptions	9,114.20
Gifts & Flowers	2,642.46
Bank Charges & Fees	3,511.66
Miscellaneous	10,999.99
Depreciation	43,717.00
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Total Expenses	1,985,671.44
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Net Income	(\$ 178,034.41)